

**CITY OF BEDFORD**  
**INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS**

**GENERAL INSTRUCTIONS**

**WHO MUST FILE:**

Every Resident 18 years or older and lived in the City of Bedford at **anytime** during the tax year.

You lived in Bedford and had no Earned Income. (See retired and/or disabled comment below).

You worked in Bedford during the year and had no Bedford City Income Tax withheld from your income.

You operated a Business in Bedford (Federal Schedule C) during any part of the tax year.

You owned Rental Property in Bedford (Federal Schedule E) and collected rent during any part of the tax year.

A Return must be filed even though a Declaration of Estimated Tax has been filed and paid.

Persons under Eighteen (18) years of age are not subject to the tax. If Bedford tax was withheld from their wages, a refund should be requested.

**EFFECTIVE FOR THE TAX YEAR 2001, RETIRED AND/OR PERMANENTLY DISABLED RESIDENTS WITH NO EARNED INCOME (SEE INCOME TAXED BY CITIES) ARE NOT REQUIRED TO FILE A TAX RETURN, PROVIDED THAT THE TAXPAYER HAS FILED A PREVIOUS YEAR'S TAX RETURN ESTABLISHING RESIDENCY.**

FILING DEADLINE is on or before April 30th following the close of the calendar year. If the return is made for a fiscal year or any period less than a year, file within four (4) months from the end of the fiscal year or other period.

**PENALTIES AND INTEREST**

Are imposed for failure to file a return or pay the tax due or failure to have 80% or more of the tax due paid in on estimates. Extensions of time to file for good cause may be granted by the Administrator. **Please notify this office by mailing the City of Bedford Tax Department a copy of your Federal Extension. This extension must be received by the date of the return or a \$25.00 penalty and interest will be assessed.**

\*Note: Extensions do not apply to Declarations of Estimated Tax.  
Joint Returns - Filing a joint return is acceptable.

**INCOME TAXED BY CITIES**

You must report all your income regardless of the income's origin or characteristics including; wages, salaries, commissions, other compensation including fees, sick pay, bonuses, tips, rents, profits from businesses, including professional associations and partnerships, royalties, employer supplemental unemployment benefits (subpay), wage continuation plans, contest prizes and awards, dismissed or severance pay, incentive payments, property in lieu of cash, depreciation recapture and other compensation earned, received or accrued. Your contribution to retirement plans, annuities or Independent Retirement Accounts (IRA's) and all deferred compensation plans **ARE** taxed by cities.

**INCOME NOT TAXABLE**

Includes dividends, interest, military pay and allowances, insurance proceeds, pensions, annuities, alimony, social security, medicare, poor relief, unemployment insurance benefits, gifts, inheritances, scholarships, involuntary conversions, royalties and other revenue from intangible property. The income of religious, fraternal, charitable or other non-profit associations are exempt from the tax if exempt from real estate tax or exempt by enumeration in section 718.01 of the Ohio Revised Code or section 501 (a) of the Internal Revenue Code.

**SPECIFIC INSTRUCTIONS**

If you moved since January 1 of this tax year, complete the box in the upper right hand corner of the return. Taxable income is the proportions of months in Bedford to 12 months if not a full year resident.

Please complete or update the name and address information and Social Security number (s) where requested on form.

**SECTION 1 - WAGES AND COMPENSATION**  
(from W-2's Only)

**COLUMN 1**

This column is created to help the taxpayer compute separately the tax due from Earned Income in Bedford vs earned income in other communities. The community you have earned your income in is stated on your W-2 form or by the physical location of your work place. If you worked in Bedford you will enter your dollar amount of total wages and Bedford withholding to the right of "Bedford" in column 1A and column 1B respectively. If you worked in a community OTHER THAN Bedford (such as Cleveland) you would write "Cleveland" under the municipality heading and enter your wage income earned in Cleveland to the right of Cleveland in column 1A. This is the same for all other communities. (See Sample Worksheet) If you have wage income earned in a community OTHER THAN Bedford and withholding is taken out for Bedford and the other community, please list under the other communities section in column 1 with the corresponding TOTAL WAGES posted to the right of this city in column 1A.

**COLUMN 1A**

Please enter total wages as noted on W-2 form in this column which is right of the city listed where wages were earned in Column 1.

**NOTE:**

The largest dollar amount in wage areas on the W-2 form is the amount taxable by the cities. (deferred compensation plans and deferred retirement plans **ARE** taxed by the city)

**COLUMN 1B**

Please enter any amount of taxes withheld for the City of Bedford in this column. These entries should align to the right of the city where wages were earned.

**COLUMN 1C**

Please enter taxes withheld for other cities where wages were earned. Please list separately in row with a municipality listed in Column 1.

**COLUMN 1D**

Multiply .015 times each amount entered in Column 1A under OTHER COMMUNITIES and enter each result on the same row in Column 1D.

**CREDIT IS TO BE COMPUTED ON WAGES SUBJECT TO PROPER WITHHOLDING.**

**IF YOU HAVE ANY QUESTIONS REGARDING THIS MATTER, PLEASE CALL THE BEDFORD CITY TAX DEPT. AT (440) 232-1600.**

**COLUMN 1E**

Enter the smaller of Column 1C or 1D.

Add entries in Column 1A, post total to line 2A  
Add entries in Column 1B, post total to line 4B  
Add entries in Column 1E, post total to line 4C

**LINE 2 INCOME**

- A. This amount is taken from Column 1A total.
- B. Total other income is defined as all other earned income not reported on a W-2.  
(See income taxed by cities).  
**NOTE: Income from wagering , schemes of chance and lottery winnings are to be included on this line.**  
Losses cannot offset gains to calculate total other income.  
Losses can be carried forward for a period of five (5) years.
- C. Total (Add lines 2a and 2b).

**LINE 3**

Bedford City tax (multiply Line 2C times tax rate)

**LINE 4 PAYMENTS AND CREDITS**

- A. This amount is the City's record of your estimates paid and prior year overpayment credit as of the date stated on the form.
- B. This amount is taken from Column 1B total.
- C. This amount is taken from Column 1E total.
- D. Direct payments to other cities - this credit applies only if income is posted to line 2B. If direct payments were made to other cities for local taxes, the City of Bedford will allow you to enter a credit limited to the smaller of 1.50% of your other income (Business income, rental property, etc.) or the actual amount of the tax paid to the other city. **ATTACH COPY OF OTHER CITY TAX RETURN .**